Requirements Recommended for Transfer to STARS

ID	Requirement	Remark
10	The system shall provide a crosswalk between WBS segments of the AFF, fund type, and appropriation.	These are separate segments within the accounting flexfield in the STARS system, and as such, the concept of a cross-walk does not apply. Where there is a relationship, code combinations will be created within STARS, and may be queried.
21	The system shall be able to trace accounting events to their budget accounts.	This would be fulfilled through standard functionality within STARS.
37	The system shall distinguish between loaded and unloaded data when using different overhead cost formulas.	This is a STARS accounting process issue, and not a data warehouse requirement. There is nothing inherent within a General Ledger account to distinguish it as loaded or unloaded unless the allocation algorithm creates a journal entry to a specific account that is identified as loaded costs. This is controlled by the accountants.
63	The system shall provide the ability to determine how costs are actually assigned to WBS segments of the AFF.	This would be fulfilled through standard functionality within STARS.
72	The system shall provide the ability to pinpoint the source of funding. This allows reporting back to originating agencies.	This would be fulfilled through standard functionality within STARS.
77	The system shall provide place of performance and legal business address for each contract.	This would be fulfilled through standard functionality within STARS. The intent is to source this data from the Central Contractor Registry, which will be fully integrated within the new e-Procurement system to be fielded at a later date.
82	The system shall provide the ultimate completion date and contract value for contracts.	This requirement is operational in nature. The PO Header in STARS will contain the ultimate completion date. However, the total contract value is not in STARS. The total of obligations can be derived by summing the PO line items.
94	The system shall provide the ability to move money around in the subcodes of the WBS segments of the AFF.	This may be fulfilled through standard functionality within STARS, however, more information is needed. If this refers to obligations, these are move around by modifying or canceling the purchase order distribution line, and updating or inserting a new distribution line. Costs can be moved at the general ledger account level through journal entries.

ID	Requirement	Remark
124	The system shall provide the ability to keep track of projects and to easily identify new projects.	Assuming the project identifier is loaded as a new Project segment value within STARS, this would be available within the STARS System.
126	The system shall provide alerts when funds are reprogrammed or reallocated.	This could be fulfilled through a modification to the STARS Workflow functionality. This has not been included in the STARS requirement baseline, and would have to be addressed after the STARS implementation.
129	The system shall be capable of recording accruals in a timely manner. Accruals should be reported along with reservations, obligations, and uncosteds.	This would be fulfilled through standard functionality within STARS, since the accounting system would be the source system for accrual journal entries. Summarized, aggregated data may be reported in the Data Warehouse.
134	The system shall provide a report on unobligated amounts reissued (reallotment of prior year unobligated balances).	This would be fulfilled through standard functionality within STARS. When the general ledger is closed at fiscal year end, the unobligated balances are transferred to a different SGL account as reported on the SF 132. As the dollars are reallotted, an FSG report could be created that would show the source of the original unobligated balances, and the destination of the reallotments.
136	The system shall provide a report on funding at universities.	In STARS, there is currently no method of classifying a supplier/vendor as a university.
140	The system shall provide the ability to track funding allocation, appropriation, and new obligational authority.	This would be fulfilled through standard functionality within STARS, as U.S. Standard General Ledger budgetary accounting.
146	The system shall provide the ability to prepare financial statements by field office and consolidated. These may be prepared on a quarterly basis.	This would be fulfilled through standard functionality within STARS.
147	The system shall provide the ability to manage cash.	This requirement needs further clarification.
150	The system shall provide a report on expenditures at the program level and crosswalk to B&Rs.	This would be fulfilled through standard functionality within STARS, since the Program Segment is equivalent to the current B&R's. The current B&R value and description will be stored in the label field of the Program Segment.
153	The system shall provide the ability to prepare trial balance and outlay reports by field office. These reports will indicate monthly what was sent to the treasury.	The trial balance reporting would be fulfilled through standard functionality within STARS. Assuming this requirement refers to budgetary outlays, the latest release of the Oracle Federal Financials has listed a report that would satisfy this requirement. However, this has not yet been tested.

ID	*Requirement*	*Remark*
191	The system shall provide the ability to compare cost estimates with actuals.	This particular requirement was addressed on the original Cost Accounting Requirements baseline as approved by the I-MANAGE Executive Steering Committee on May 28, 2003. The following response was given at that time:

Based on discussions with the submitter, this requirement involves comparison against a "spend" plan vs. actual costs. For example, if an organization receives an approved annual budget (funds control) amount at the Program Segment level for $12M, they may want to break that "hard" funds control amount into twelve equal buckets. While the system will prevent them from overspending the $12M, as currently configured, it will not prevent them from spending the entire $12M in the first month. The $12M is referred to as a "hard control", while the monthly breakdown is referred to as a managerial control.

Oracle Federal Financial Applications includes a separate, Federal Budgetary entry, control, and reporting capability. Budgetary journal entries are segregated, identified, and recorded directly in the General Ledger as "actual" journal entries, with full U.S. SGL accounting. This provides extensive reporting of the budgeted vs. committed vs. obligated vs. costed vs. outlays, and the variations of these categories.

Standard Oracle Financial Applications include a generic budget capability as part of the General Ledger module, intended for use by commercial organizations. This capability supports the concept of "planned vs. actuals" comparisons and reporting similar to the managerial controls described above. With this approach, separate general ledger budgetary journal entries are segregated, identified, and recorded in the General Ledger as "planned" journal entries. While this functionality could be used to fulfill this requirement, the team believes that it would lead to confusion on the part of end-users who would have to differentiate between budgetary entries entered as part of the Federal Budgetary process, and budgetary entries entered through the General Ledger budgetary process. In addition, no one on the team has experience with the use of this functionality on a Federal project, and thus, there may be functional restrictions within the system that we are not aware of.

The team believes that there are a number of workarounds to

		enable managerial controls, including custom reporting or data extracts using existing reporting tools to download data to a user-controlled spreadsheet. Another option would be to use the data warehouse as a repository for this information, with built in triggers to generate user "alerts" when a managerial control has been exceeded.
		Please bear in mind that in the current environment, cost reporting based on the integrated contractor feed occurs after the fact, and at a summarized level. This was a request from a single organization and was not generally supported as an enterprise requirement.
271	The system shall provide the ability to view contract information and associated delivery orders/tasks.	This requirement is operational in nature and the detailed data may not be available in the data warehouse.